GUIDELINES FOR THE CAPITAL PROJECT REQUEST PROCESS
FY 2012 – 2017 Capital Improvement Program (CIP)

Department of Planning
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Thomas J. Stosur   **Tommy Williams**
Director of Planning   **Capital Planning Analyst**

FY 2012- 2017 CIP Highlights

- Last year the Department of Planning introduced the City's Outcome Budgeting Model for use in 2010 Loan Authorization Program. Each agency proposal was to respond to one of the Mayor's six goals. Each proposal was reviewed and evaluated by the outcome budgeting process instead of the conventional CIP process. Each 2012-2013 CIP request for funds should be consistent with proposal submitted and approved by 2010 loan authorization program.

- Agencies will be _**required**_ to complete the section Estimated Impacts on Operating Budgets for fiscal year 12. As part of Mayors continues shift to Outcome Budgeting the operating impact will become essential in the evaluation of agencies.

- The Planning Department is working on implementing a new CIP portal system that will enhance the ability to manage the capital budget process and tie to the City's capital accounting system.

- Department of General Services (DGS) is now independent Agency which will serve and support the facility care of city property. The agencies below are to coordinate with DGS on request for capital funding.
    1. Police
    2. Fire
    3. Health/Care
    4. Libraries
    5. Solid Waste Buildings
    6. Human Services (Office of Homeless Services)
    7. Baltimore Convention Center
    8. All facilities, including recreation buildings, BDC demolitions requests and Historic Public Building/Landmarks

- Agencies will be required to include state of the art energy efficient equipment and systems in their capital improvements, to the greatest extent possible. The new Energy Division within General Services will issue guidelines. Questions contact Mike Cook 410-396- 4360 or email @ mike.cook@baltimorecity.gov

- Agencies are required to identify the **Goal(s)**, **Objective(s)**, and **Strategies** listed in the City's Comprehensive Master Plan to support each project request. The Plan is available on the Web – www.liveearnplaylearn.com. *References to the Comprehensive Master Plan will be considered one of the most important justifications for a request and therefore any requests that do not include these references will not be approved (no exceptions!). Refer to Part IV under "Special ID Code" for details.*

- The sustainability plan has been adopted and is part of the Comprehensive Plan therefore agencies are requested to identify the applicable **Goal(s)** and **Strategy(s)** listed in the Baltimore Sustainability Plan, including the Tree Baltimore Initiative to support each project request. The Plan is available on the Web at: http://www.baltimorecity.gov/government/planning/sustainability/downloads/0509/051509 BCS-001SustainabilityReport.pdf *Reference to the Sustainability Plan is an important justification for a request. Some projects may have to be modified to support the Sustainability Plan before funding can be approved.*

1% for Art

The "1 % for Public Art" Ordinance was passed in fall 2007 and requires that at least one percent of all eligible funds for construction projects be allocated for either artwork for that project or other authorized public art uses. BOPA will work with each agency to determine which projects submitted by the agencies are affected by this ordinance. Click Here for details on the legislation.

Affected capital projects:

- o Involve the construction, reconstruction, or renovation of all or part of any publicly-owned property in the City, including any building, parking facility, park, utility, bridge, street, highway, footway, bikeway, or other structure or public work.
- o Exceed $100,000 in construction costs (includes demo and equipment costs; does not include real property acquisition costs, soil remediation costs or architectural/engineering costs)
- o Are required by law to be publicly bid; and
- o Are to be paid for wholly or in part by the City

The Department of Planning will expect a general description of how the agency will approach using the 1% for Public Art for each eligible project. If you have questions regarding this program, please contact Ms. Kim Domanski at BOPA 443-263-4340.

Green Building

- Baltimore City's green building law, Ordinance # 07-490, was passed in August 2007 and requires that any building over 10,000 sq ft be built to LEED Silver standards or equivalent. New construction or major renovation projects should

account for compliance with the requirements in their budgets. While complying with the green building requirements may entail a slight increase in up-front design and construction costs, the operating costs (energy and water bills) of completed projects will be lower. Early collaborative planning is the key to cost effective green building design. Click Here for details on the legislation or contact Nadya Morgan at 410-396-4661

Affected buildings include/All public building: newly constructed & extensively modified non-residential and certain multi-family residential building exceeding 10,000 sq ft in floor area.

- "Extensively modified" refers to structural modifications that alter over 50% of a buildings gross floor area
- Multi-family residential buildings are covered if they have > 5 dwelling units and > 3 stories OR a mixed-use building that has a residential component and > 3 stories

- All agencies are requested to identify capital improvement projects which will leverage the proposed Red Line Transit Project into a full-scale community revitalization effort. Agencies are specifically requested to identify small, but meaningful improvements in FY 2012 that demonstrate good faith efforts to implement the Red Line Community Compact. These projects should be listed in the agency's narrative (Part II, #2) as well as submitted via the CIPI system.

- Agencies will submit capital project requests via the Department of Planning's Capital Improvement Project Information (CIPI) web site at http://plan-cip-srv/ecipi/logon.asp. City of Baltimore Intranet access and assigned usernames and passwords are required to access and utilize the web site. Any applicant without City Intranet access must make arrangements with planning staff to use a Planning Department computer terminal.

- Agencies are required to adhere to the specific capital budget targets for FY 2012-2017 for all applicable fund sources (Refer to Part V for these targets). Submissions from agencies may not exceed the stated amounts. In addition, the Department of Planning has specified priority capital projects arising from area master plans and other Mayoral initiatives that the agency must include in its request submission (Refer to Part V for these projects).

- Agencies should request appropriation for anticipated revenue from the State, Federal government, and any other non-City funding source. An explanation of the anticipated funding must be included in the detailed project description field. Include *only those funds which will flow thought city capital accounts*.

- Each planner from the Comprehensive Planning Division in conjunction with the Capital Planning Analyst will be responsible for evaluating an agency's capital project requests and developing CIP recommendations. Refer to Part III for a list of the CIP liaisons with their contact information.

Part I – Introduction

To guide the City in making necessary physical improvements, the City Charter requires the Planning Commission to annually prepare a six-year recommended Capital Improvement Program (CIP). A capital improvement, as defined by Board of Estimates resolution, is "… any physical betterment or improvement and any preliminary studies and surveys relative thereto, including, but not limited to, any property of a permanent nature, and equipment needed in connection with such improvement, when first erected or acquired. The terms 'capital improvement' or 'capital project' shall not include the following: projects or improvements costing less than $50,000; vehicular equipment; items of a repair or maintenance nature costing less than $100,000 or which are of an emergency nature; salaries other than those which are properly capitalized as part of the project cost."

CIP Schedule

September 28, 2010…………CIP instructions (including funding targets) are sent to Agencies

November 30, 2010…………All CIP submissions are due to Planning Department via CIPI web site and MS Word files

December   2010……………Planning staff performs detailed review of requests and meets with agencies

January 2011………………..Planning briefs Finance/Mayor's Office

January 2011………………..Planning meets with Agencies to work on CIP presentations for Planning Commission

January   2011………………Agencies and Planning staff brief Planning Commission on proposed CIP recommendations

February 2011………………Planning Commission approves recommended CIP

March   2011……………......Board of Finance reviews recommended CIP

April 2011…………………..Board of Estimates approves recommended CIP

June 2011…………………...Mayor and City Council adopt Capital Budget for FY 2011

July 1, 2011…………………**FY 2012 Starts**

In an effort to simplify the request process for agencies and collect all of the information required to make our recommendations for the City's annual six-year Capital Improvement Program, Planning staff continue to revise and update the CIP Request Process. Staff is seeking a set of requests, ranked according to priority level, from each agency that provides detailed discussion of how each project advances City-wide goals and the agency mission; a complete project description with cost estimates and an implementation schedule; and a discussion of overall agency capital needs and how, given ongoing budgetary challenges, each agency will maximize its use of scarce resources for the benefit of the citizens of Baltimore. Please see Part II for more detail. To the extent possible, the entire CIP Request Process will be handled in digital format via e-mails and the CIPI web site, to save time and to eliminate excessive paper waste.

There are several components to this year's CIP request application. ***Each agency must submit every relevant component.***

The following items are due to the Planning Department on or before November 30, 2010:

1. Overview of Agency Mission and Programs (via MS Word)
2. Overview of Agency Capital Program Strategy (via MS Word) with listing of prioritized project requests
3. Completion of Capital Project Request Information (via CIPI web site) for each project requested

Detailed guidelines and instructions are provided on the pages that follow and on the numerous "help" screens of the CIPI web site to assist agency staff in completing each component. If you have questions or need further assistance in completing the required items, you may contact Tommy Williams at 396-8357 or email at tommy.williams@baltimorecity.gov or the CIP coordinator for your agency.

The CIPI web site is designed to allow easy tracking of the total dollar value of project requests by fund source. If there are any questions about eligible uses for any of the fund sources, please contact Tommy Williams or the CIP liaison for your agency before submitting the request on the web site.

<u>Part II – Instructions for completing components 1-3 (All due November 30, 2010)</u>

<u>1. Overview of Agency Mission and Programs</u>
Provide an overview of your agency's mission, goals and priority programs. Include a discussion of significant capital program accomplishments in FY 2010 and critical issues facing your agency. Please also attach a current agency organizational chart (or send under separate cover).

<u>2. Overview of Agency Capital Program Strategy/Listing of Prioritized Project Requests</u>
Discuss your agency's <u>six-year strategy</u> for achieving City and agency goals and addressing the most critical of your capital needs. Relate your strategy to economic and demographic trends, City budget constraints (both capital and operating), availability of alternative funding sources and critical issues facing your agency. Include a discussion of how the agency plans to maximize the use of <u>existing capital fund balances</u> (from previous appropriations) to further City goals and the agency mission. Conclude your discussion with a list of the priority capital projects you are requesting for FY 2012, within the assigned budget targets. Include the CIP #, Project Title, and the Total Project Cost for each project requested.

<u>3. Completion of Capital Project Requests on the CIPI web site</u>
Agencies must complete a separate CIPI web site entry for each capital project requested during FY 2012-2017. Access the web site through the link http://plan-cip-srv/ecipi.   *In order for projects to receive consideration for funding, all required web site project information fields must be filled out completely, according to the instructions provided on the web site help screens.* A copy of the CIPI Main Menu screen and the full text of the CIPI web site help screens are provided in Part IV.

Please note that all users will need to obtain a Login ID and a Password to enter or modify capital project requests. Separate Login IDs and Passwords will be assigned with the authority to submit projects. Agency staff should contact their CIP liaison in the Department of Planning (see Part III) or Tommy Williams at 396-8357 or email at tommy.williams@baltimorecity.gov for more information.

Part III – CIP Liaisons

Overall CIP: Tommy Williams – 410.396.8357 or tommy.williams@baltimorecity.gov

BCPS: Sara Paranilam– 410.396.5935 or sara.paranilam@baltimorecity.gov

BDC: Kate Edwards– 410.396.8484 or kate.edwards@baltimorecity.gov

DOT: Tamara Woods – 410.396.5932 or tamara.woods@baltimorecity.gov

HCD: Kyle Leggs – 410.396.4135 or kyle.leggs@baltimorecity.gov

General Services:
Public & Neighborhood Facilities (police & fire stations, CARE, libraries, health facilities, solid waste maintenance building): Brent Flickinger – 410.396.5936 or brent.flickinger@baltimore.city.gov

Mayoralty/Cultural:
Cultural Attractions/Non-profits (Museums, Zoo, BMA, Aquarium, Science Center, Heritage Area, etc.): Alex Hoffman – 410.396.8484 or alex.hoffman@baltimorecity.gov

Planning: Tommy Williams – 410-396.8375

Rec & Parks: Will Doane – 410.396.5901 or willam.doane@baltimorecity.gov

Water/Waste Water, Pollution Erosion Ctrl, SWM: Gary Letteron – 410.396.4369 or gary.letteron@baltimorecity.gov
  Alex Hoffman- 410-396.8484

Part IV – CIPI Website Instructions

The purpose of this website is to allow agencies to enter their annual capital improvement project requests directly into the CIPI database; to save, view, modify and submit the requests; and to print their requests, both individually and in summary formats. In addition, users may also view the funding history (Board of Estimates approval level) of previous CIP requests, from FY 2000 onward. Beginning on the next page are instructions that will help the agencies to navigate through the mechanics of the system as well as help guide them on the required content for each field. It is imperative that each agency carefully read through all of the instructions as there are new requirements for the FY 2012 – 17 CIP cycle.
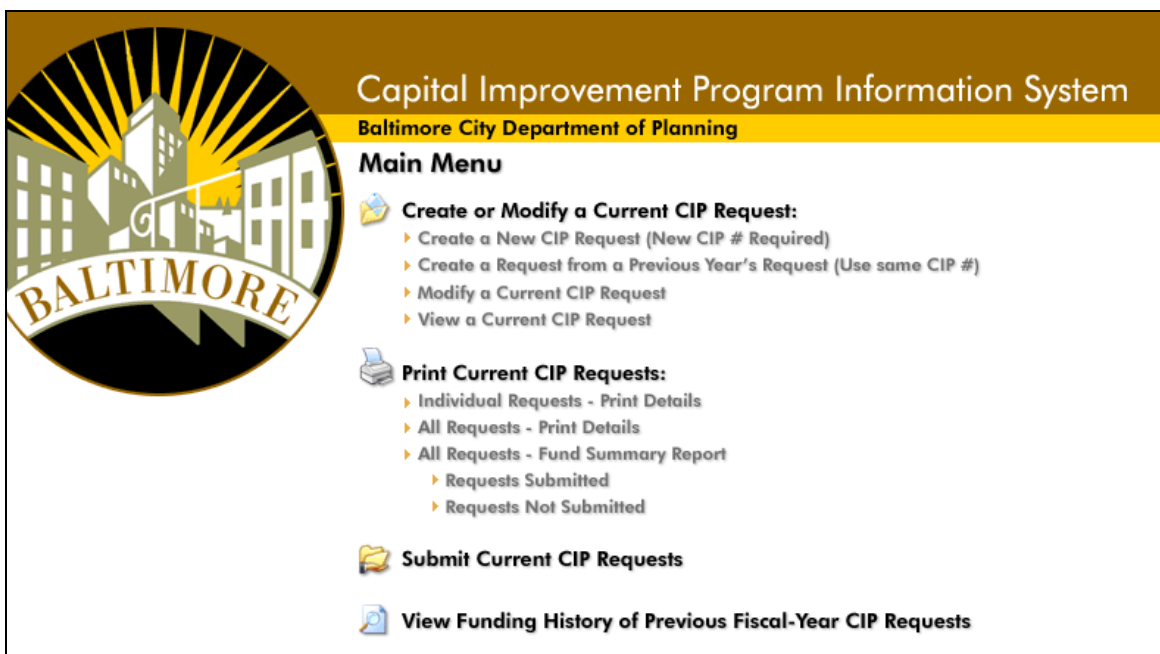
To start a new request (one that hasn't been requested in previous years) select the first option from the menu, "Create a New CIP Request." To copy a request from a previous year's request, select the second option. Read the help screens below to navigate through the form. Make sure that all projects from the previous CIP cycle that had monies budgeted in FY 2011 and beyond are submitted for the FY 2012 – 17 CIP.

CIPI Website Help Screens

CIP Number

All CIP numbers are six digits long and take the form 123-456, with the first three digits representing a particular agency or bureau. An existing project has a pre-assigned account number. If you wish to request new funding for an existing or on-going CIP project, please return to the Main Menu Screen and select the "Create a New CIP Request from a Previous Year's Request" function. If a new project is being requested, enter the last three digits of a new account number that will be assigned to the project.

If a User receives the message that a CIP # is already in use, the following steps should be taken. If you wish to request new funding for an existing or on-going CIP project, please return to the Main Menu Screen and select the "Create a New CIP Request from a Previous Year's Request" function. If you wish to request funds for a new CIP Project, enter a new three-digit number in the space above. If you require assistance in determining a new CIP #, contact Tommy Williams, 410.396.8357 or tommy.williams@baltimorecity.gov

Last Modified

Date that the form was last modified. Auto-generated by the system.

Project Title - Mixed Case

Project name that has been assigned by your agency. One project only, up to 100 characters in length.

Location - Mixed Case

Location information must be entered in GIS-compatible format, as follows (up to 100 characters).

A. For Properties that can be described by a single address

Addresses should be entered with the following components and format:

(number)(one space)(street direction, if any)(one space)(Street name)(one space)(Street type, abbreviated)

Example: 120 West Baltimore St

Some basic principles:

- No more than one space between words

- No punctuation, commas or periods

- Spell out street names fully

- No address ranges

- Use standard abbreviations for street types:

- Avenue = Ave

- Court = Ct

- Lane = Ln

- Place = Pl

- Road = Rd

- Street = St

- Terrace = Ter

B. For Projects that can be described by a street intersection

West North Ave & North Fulton Ave

The same principles apply as above including:

- Use only the "&" to connect the streets

- No street numbers

C. Street Improvement Projects
Planning staff will need to coordinate closely with Dept. of Transportation staff to determine an acceptable GIS format for street improvement projects. In the interim, the usual practice of identifying the limits of the project as "Lombard St to Fayette St" will suffice.

D. Various or Citywide Locations
If an account is to fund improvements/needs at multiple facilities/locations, enter "Various" and list the requested improvements in priority order with an address/location and cost estimate for each under Detailed Project Description and Justification* below.

Project Type

Select the phrase that best characterizes the type of project requested from the drop down list.

- Equipment

- Planning, Design, Evaluation and Studies

- New Facilities Construction

- Facilities Expansion

- Renovation, Rehab or Upgrade of Facilities

- Acquisition and/or Demolition Activities

- Street & Highway Improvements

- Bridge Improvements

- Alley & Footway Improvements

- Parking Improvements

- Harbor & Bulkhead Improvements

- Pedestrian/Bicycle Trails & Greenways

- Lighting & Conduits

- Water Supply Infrastructure

- Waste Water Infrastructure

- Landscaping and Streetscape Enhancements

- Loans and Grants

- Information Technology – GIS, Communication, and other technology applications

- Other

Project Category

Select the phrase that best characterizes the category of project requested from the drop down list.

- Economic Development

- Commercial Revitalization

- Housing Development

- Community Development/Neighborhood Planning Activities

- Education

- Public Works Facilities & Improvements

- Transportation-related Improvements

- Gateway Projects

- Recreation and Parks

- Libraries

- Cultural Attractions

- Public Safety

- General Government/Administration

- Other

Department Head

Name of Department Head that approved the project for submission.

Bureau Head

Name of Bureau Head submitting the project (if applicable).

Project Manager

Name of the staff person with day-to-day responsibility for managing the project.

Manager Phone

Phone number of the project manager identified above.

Manager E-mail

E-mail address of the project manager, up to 60 characters.

Special ID Code

Insert here references to the City's Comprehensive Master Plan (www.liveearnplaylearn.com). Include Goal, Objective *and* Strategy. Sometimes a specific strategy is not applicable; in that case, a goal and objective is fine. For example, EARN, Goal 3, Objective 1, Strategy: "Implement Bicycle Master Plan" should be formatted as follows – EARN, 3, 1, 4. Strategies are not numbered in the Master Plan, so counting down the list is required. The strategy, "Implement Bicycle Master Plan" is the fourth strategy under the particular Goal and Objective. Multiple references should be separated by a semicolon.

Priority

Priority ranking of this project for the submitting agency. Rate the project either 1 or 2, with 1 being the higher priority project. Projects that are designated as priority 1 are more likely to be funded, whereas priority 2 projects may be funded depending on the availability of financial resources.

Police District

Based on the location information provided, enter the number that corresponds to the Police District(s) where the project is located.

1 = Central
2 = Southeastern
3 = Eastern
4 = Northeastern
5 = Northern
6 = Northwestern
7 = Western
8 = Southwestern
9 = Southern

If the project will be implemented throughout the City at locations not determined at this time, select City-Wide. If the project will occur outside of the City limits, select the field so-labeled.

Councilmanic District

 Do NOT fill out this section as there fields will not accommodate numbers beyond "9."

Project Schedule

Provide the anticipated project schedule <u>as of the submittal date</u>, if funding were to be received as requested. The project schedule should be feasible and if necessary, updated if project started in an earlier fiscal year. Allow two/three months for the procurement phase. The schedule should provide the calendar month and year (mm/yy or 3/08 for March 2008) for all of the following applicable project milestones:

- Study Start and Completion

- Design Start and Completion

- Bid Advertisement Date--Construction

- Bid Award Date

- Construction Start and Completion

If a particular phase does not pertain to the project leave that field blank. For bulk accounts that fund several individual projects with different schedules, enter the beginning and ending dates within the fiscal year for which funds are requested in the applicable field(s).

Short Project Description - (mixed case, 255 characters max!)

Concise Project Description identifying the specific improvements requested or needs to be addressed. *It is important that this description begin with a verb* (resurface, renovate, reconstruct, construct, design, install, etc.) so that there is clear denotation of the work that needs to be done. The short description can be a maximum of 255 characters in length and should be adequate to describe the project in a "stand-alone" fashion.

Detailed Project Description and Justification - (2000 characters max!)

A. Detailed explanation of why improvements are needed, expected outcomes from improvements, and implications for the City/public if project is not funded. If available, please forward under separate cover copies of studies or any supporting material pertaining to the history, need and funding sources for the project. Indicate if such material will be forthcoming.

B. Explain any appropriation requests for State, Federal, Private or Other funding for the project (see instruction C. under Appropriation Schedule* below). If "Other Funds" is selected in the appropriation schedule, please specify funding source in the detailed description.

C. List any project/agencies/State government with which this project must be coordinated

D. List all applicable ratings, i.e., the BSR (bridge sufficiency rating) for bridges

E. Note if SAFETEA-LU funds, POS funds or other Federal/State/private funds will be leveraged and note the appropriate split factor, i.e., POS 75 %; City funding 25 % for those funds

F. Application of Criteria
Discuss how the project fulfills the agency mission, the Mayor's key goals, and the Planning Commission CIP Evaluation Criteria. Please refer to the lists below and include as many items as possible that relate to the project request. Please note it is essential to not merely list the criteria met but also to explain how a project meets the criteria listed. Please be concise but specific with your explanation. Again, you may send supporting information under separate cover but you must enter a summary explanation within this field.

Mayor's Objectives

- Better Schools

- Safer Streets

- Stronger Neighborhoods

- A Growing Economy

- Innovative Government

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- A Cleaner and Healthier City

Planning Commission CIP Evaluation Criteria

- Project is necessary to protect public health and safety

- Project is necessary to correct a dangerous and/or blighting condition

- City funding will leverage other fund sources

- Promotes private-public partnerships

- Fulfills a state or federal mandate

- Consistent with current & future area master plans and/or Institution's master plan

- Necessary to implement a priority housing or economic development project

- Prior appropriations are being spent within a reasonable time period

- Consistent with the City's Comprehensive Master Plan (www.liveearnplaylearn.com)

Current Account Balance

Provide the account numbers and the corresponding fund balances as of <u>August 31, 2010</u> for the project and reserve accounts for any previously-funded capital request. Use the ten-digit account numbers and format as follows: XXXX-XXX-XXX, i.e., 9904-127-030. Enter the account balance figures as full dollar amounts. For new CIP projects with no account balances, enter a zero in all fields.

*It is important that agencies reconcile and report accurate account balances because the Department of Planning will be double-checking these numbers.

Capital Cost Estimated Expenditures

Enter all amounts in thousands of dollars (157,000 should be entered as 157).

A. In the "To Date" column, enter the total amount expended to date for each Cost Element.

B. For each Cost Element applicable to the request, enter the amount of funds to be expended in each fiscal year.

C. Make sure to include inspection costs for any construction project. Inspection equals 10% of construction costs.

D. For the first time, agencies are required to add escalation factors as part of the total estimated expenditures. This factor is 5<u>%</u> of total expenditures for <u>each fiscal year</u>. This factor does not kick in until FY 2011. For example, if the cost of a project in today's dollars is $100,000 and yet the project does not begin until FY 2011, the total expenditures in FY 2011 would be $105,000 ($100,000 X 1.05). The 5% escalation factor is added each year. For example, if the cost of a project in today's dollars is $200,000 and it is expected to begin in FY 2011 and end in FY 2012, see below for calculations:

Before 5% Escalation is added: $50,000 in FY 2011; $150,000 in FY 2012

After 5% Escalation is added: $52,500 ($50,000 X1.05) in FY 2011; $157,500 ($150,000 X 1.05 * 1.05, estimated to the nearest thousand) in FY 2012

DO NOT ADD ESCALATION FACTORS TO ONGOING, "BULK-TYPE" PROJECTS. If you require help with these calculations, please contact Tommy Williams at 410.396.8357.

E. **Design expenditures without construction expenditures will not be accepted.** All project costs need be

accounted for in the expenditure schedule. Even if you are not requesting design monies until FY 2015, make sure to add construction monies in the "Future" column.

*The Expenditure Schedule should correspond to the Project Schedule on the General Information tab. In other words, if you are showing expenditures for design in FY 2011, make sure that the design phase in the Schedule starts in FY 2011.

Estimated Impacts on Operating Budget

If there is no anticipated operating budget impact from the project, enter a zero in the "First Year Impact" field and proceed to the Appropriation Schedule.

If an operating impact (positive or negative) is anticipated, enter the first fiscal year in which this capital project will begin to have an impact on the agency's operating budget in the "First Impact Year" field. In the first column of the schedule below, enter the operating impact estimated for the first fiscal year the project is anticipated to impact the agency's operating budget, starting with the fiscal year identified in the "First Impact Year" field. In the subsequent columns enter a five-year projection of the operating impact on the agency budget. Estimate (in thousands of dollars) the staff costs, operating costs and annual revenue that the proposed project will generate. Every new or expanded facility must be accompanied with an operating impact statement. Replacement facilities may have an operating impact if they represent facility expansions with additional costs, or facility improvements that result in reduced operating and maintenance costs, for example if a major facility renovation substantially reduces HVAC expenses. Negative figures are acceptable to reflect these types of costs savings. All revenue impacts that result from new or expanded facilities that involve user charges, rentals, permitting fees or other revenue must be detailed. Examples might include recreation, community meeting or clinic facilities, libraries, or in some cases water and wastewater. The database program will automatically calculate the estimated net operating impact by subtracting annual revenue from total annual operating costs. Further instructions for filling out this section should be obtained from Linda Allen, Bureau of Budget Management & Research, Department of Finance at 443-984-3987 or linda.allen@baltimorecity.gov

Appropriation Schedule

 Enter all amounts in thousands of dollars (157,000 should be entered as 157).

A. Select the appropriate fund source codes for the particular project, up to a maximum of six different fund sources. If you have questions as to which fund sources are appropriate for the project, please contact the CIP Planner assigned to your agency in the Department of Planning.

B. If the project previously received capital funds, the amounts appropriated for each fund source will appear in the "To Date" column.

C. Enter the amounts, by funding source, needed for the project in each fiscal year of the current six-year capital program. If you are requesting an appropriation of State, Federal, Other or Private funds for the project, please send information supporting your request for that funding source appropriation under separate cover and/or provide a brief explanation in the Detailed Project Description and Justification field. In the Appropriation Schedule, include only those funds that will actually flow through City of Baltimore capital accounts. If you have any questions please contact Planning Department CIP staff or the Bureau of Accounting Operations.

*The appropriation total and the estimated expenditure total do not have to match from year to year. For example, if you appropriate $100,000 for design in FY 2009 and yet know that you will not start the design until late FY 2009, you can show $25,000 (or any other appropriate amount) in FY 2009 and the remaining $75,000 in FY 2010. Keep in mind that the grand total in the Expenditure Schedule still needs to equal that of the Appropriation Schedule.